

FISCAL YEAR 2027

MARK UP

HOUSE BILL 2004

DEPARTMENT OF REVENUE

103rd General Assembly

Second Regular Session

Prepared by Senate Appropriations staff

DEPARTMENT OF REVENUE
Section 4.005 – Highway Collections

Page 4

Description: The Highway Collections core is comprised of the highway funding appropriated to the Department pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend on the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

Legal Basis: Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution

Funding Source: General Revenue (1101) and State Highways & Transportation Department Fund (1644)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$473,484) (GR \$142,057 PS & GR \$331,427 E&E) & (3.00) FTE reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.005												
Highway Collections - 190001B												
Core												
General Revenue	12,112,877	201.60	11,018,324	155.90	12,628,851	201.60	12,628,851	201.60	12,155,367	198.60	12,155,367	198.60
Personal Services	9,246,220	201.60	8,584,054	155.90	9,715,534	201.60	9,715,534	201.60	9,573,477	198.60	9,573,477	198.60
Expense & Equipment	2,866,657	0.00	2,434,270	0.00	2,913,317	0.00	2,913,317	0.00	2,581,890	0.00	2,581,890	0.00
Other Funds	20,193,922	248.99	19,071,775	225.51	20,950,754	249.99	20,950,754	249.99	20,950,754	249.99	20,950,754	249.99
Personal Services	11,111,315	248.99	10,374,984	225.51	11,671,226	249.99	11,671,226	249.99	11,671,226	249.99	11,671,226	249.99
Expense & Equipment	9,082,607	0.00	8,696,791	0.00	9,279,528	0.00	9,279,528	0.00	9,279,528	0.00	9,279,528	0.00
Total	\$32,306,799	450.59	\$30,090,098	381.41	\$33,579,605	451.59	\$33,579,605	451.59	\$33,106,121	448.59	\$33,106,121	448.59
Postage Rate Increase - NOP.19B.005												
General Revenue	0	0.00	0	0.00	0	0.00	398,556	0.00	0	0.00	0	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	398,556	0.00	0	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	271,383	0.00	0	0.00	0	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	271,383	0.00	0	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$669,939	0.00	\$0	0.00	\$0	0.00
The Department's postage appropriation supports the annual processing of approximately 10 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in July of 2025. There was an overall 7.2 percent increase to mail a letter, 8.9 percent increase to mail a postcard, and a 9.2 percent increase to mail certified. The requested General Revenue amount includes an 8.3 percent increase from our driver license vendor, Idemia. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.												
Flat Plate Mfg and Distr - NOP.19B.006												
Other Funds	0	0.00	0	0.00	0	0.00	6,118,778	0.00	6,118,778	0.00	5,683,500	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	6,118,778	0.00	6,118,778	0.00	5,683,500	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$6,118,778	0.00	\$6,118,778	0.00	\$5,683,500	0.00

*Does not include Supplementals.

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
The Department is requesting additional funding to support the transition from embossed license plates to flat license plates in coordination with the Department of Corrections, Missouri Vocational Enterprise (MVE). This change is necessary to modernize plate production, streamline operations, and align with current industry standards. After further evaluation, flat plates are more efficient, flexible, cost-effective, and compatible with modern technologies. The Department is transitioning to a new Motor Vehicle and Driver License Integrated system, also known as FUSION. Senate Bill 398 in 2023 requires all motor vehicle dealerships to collect and remit sales tax on all motor vehicle sales once FUSION goes live. With this new law and opportunity, the Department is transitioning the business of motor vehicle sales where the motor vehicle dealership will handle the title and registration on behalf of the Missouri citizen. This transition will provide a one stop shop opportunity for the Missouri citizen where they are not required to go to a license office to continue their title and registration needs and will be able to obtain an interim license plate while they wait 7-10 business days to receive their metal license plate in the mail. The Department anticipates the FUSION system will go live for vehicle services in late 2026 or early 2027. The additional funding is needed to cover the one-time cost associated with the required equipment changes and includes the increase in plate cost due to transitioning to flat plates. The Department has received an increase in plate costs three times in the last 10 years. The MVE anticipates a 41 percent plate cost increase to be able to fulfill the flat plate manufacturing. Along with the additional request for the funding of flat license plates, the Department is also requesting additional funding to support the transition to a centralized distribution model for license plates and tabs. Under this new process, plates and tabs will be mailed directly to customers rather than being sent in bulk to license offices for in-person disbursement. While this model enhances customer services, reduces inventory issues, and improves security and tracking, it introduces new operational costs. Specifically, there will be a increase in postage, shipping materials, and envelope supplies required to mail items directly to Missouri citizens.												
Total - Highway Collections	\$32,306,799	450.59	\$30,090,098	381.41	\$33,579,605	451.59	\$40,368,322	451.59	\$39,224,899	448.59	\$38,789,621	448.59

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.005 cont. – Motor Vehicle and Driver Licensing System

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Description: The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.

Legal Basis: Missouri Revised Statute Chapters 302 and 303

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$746,400) Other Funds E&E reduction of one-time funding added in FY 2026 budget

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.005												
Hwy Coll Mv/DI System - 190003B												
Core												
General Revenue	228,987	3.00	218,785	3.59	245,505	3.00	245,505	3.00	245,505	3.00	245,505	3.00
Personal Services	228,987	3.00	218,785	3.59	245,505	3.00	245,505	3.00	245,505	3.00	245,505	3.00
Other Funds	688,505	15.00	340,529	6.96	2,463,847	29.00	1,717,447	29.00	1,717,447	29.00	1,717,447	29.00
Personal Services	688,505	15.00	340,529	6.96	1,481,598	29.00	1,481,598	29.00	1,481,598	29.00	1,481,598	29.00
Expense & Equipment	0	0.00	0	0.00	982,249	0.00	235,849	0.00	235,849	0.00	235,849	0.00
Total	\$917,492	18.00	\$559,314	10.55	\$2,709,352	32.00	\$1,962,952	32.00	\$1,962,952	32.00	\$1,962,952	32.00
Total - Hwy Coll Mv/DI System	\$917,492	18.00	\$559,314	10.55	\$2,709,352	32.00	\$1,962,952	32.00	\$1,962,952	32.00	\$1,962,952	32.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.010 – Taxation Division

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Description: The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Health Initiatives Fund (1275), Petroleum Storage Tank (1585), Conservation Commission (1609), & Petroleum Inspection Fund (1662)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation in: \$843,563 (GR \$816,984 PS & GR \$26,579 E&E) & 13.70 FTE reallocated in from the General Counsel’s Office

GOVERNOR:

Core reduction: (\$1,175,556) (GR \$1,011,683 PS & GR \$163,873 E&E) & (19.00) FTE reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.010												
Taxation Division - 190010B												
Core												
General Revenue	27,491,359	488.58	25,940,585	493.73	28,313,359	488.58	29,156,922	502.28	27,981,366	483.28	27,981,366	483.28
Personal Services	25,248,594	488.58	23,034,097	493.73	26,145,307	488.58	26,962,291	502.28	25,950,608	483.28	25,950,608	483.28
Expense & Equipment	2,242,765	0.00	2,906,488	0.00	2,168,052	0.00	2,194,631	0.00	2,030,758	0.00	2,030,758	0.00
Other Funds	977,384	24.42	828,967	21.70	1,015,852	24.42	1,015,852	24.42	1,015,852	24.42	1,015,852	24.42
Personal Services	961,055	24.42	826,506	21.70	999,523	24.42	999,523	24.42	999,523	24.42	999,523	24.42
Expense & Equipment	16,329	0.00	2,461	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
Total	\$28,468,743	513.00	\$26,769,552	515.43	\$29,329,211	513.00	\$30,172,774	526.70	\$28,997,218	507.70	\$28,997,218	507.70
Total - Taxation Division	\$28,468,743	513.00	\$26,769,552	515.43	\$29,329,211	513.00	\$30,172,774	526.70	\$28,997,218	507.70	\$28,997,218	507.70

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.010 cont. – Integrated Tax System

Page 31

Description: DOR awarded a contract in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$11 billion in GR and \$1 billion in highway related revenue annually through the integrated tax system. The final release was deployed on August 8, 2020.

The Integrated Tax System enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri.

Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.010												
Integrated Tax System - 190011B												
Core												
General Revenue	7,500,000	0.00	7,062,102	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
Expense & Equipment	7,500,000	0.00	7,062,102	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
Other Funds	150,000	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
Expense & Equipment	150,000	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
Total	\$7,650,000	0.00	\$7,062,102	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00
Total - Integrated Tax System	\$7,650,000	0.00	\$7,062,102	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.015 – Motor Vehicle and Driver Licensing Division

Page 37

Description: This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 175 contract agent license offices.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Motor Vehicle Commission Fund (1588), Specialty Plate Fund (1775), & Federal Fund (1132)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation in: \$407 GR PS reallocated in from the Administration Division

\$603,981 (Federal Funds \$64,179 PS; Other Funds \$512,271 PS & Other Funds \$27,531 E&E) & (10.40 FTE) reallocated in from the General Counsel's Office

GOVERNOR:

Core reduction: (\$120,426) GR E&E reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.015												
Motor Veh & Driver Licensing - 190013B												
Core												
General Revenue	900,753	22.05	661,049	12.03	893,996	22.05	894,403	22.05	773,977	22.05	773,977	22.05
Personal Services	520,521	22.05	501,032	12.03	538,764	22.05	539,171	22.05	539,171	22.05	539,171	22.05
Expense & Equipment	380,232	0.00	160,017	0.00	355,232	0.00	355,232	0.00	234,806	0.00	234,806	0.00
Federal Funds	257,315	0.00	0	0.00	257,350	0.00	321,529	1.00	321,529	1.00	321,529	1.00
Personal Services	3,539	0.00	0	0.00	3,574	0.00	67,753	1.00	67,753	1.00	67,753	1.00
Expense & Equipment	253,776	0.00	0	0.00	253,776	0.00	253,776	0.00	253,776	0.00	253,776	0.00
Other Funds	539,829	10.00	301,188	5.86	549,714	10.00	1,089,516	19.40	1,089,516	19.40	1,089,516	19.40
Personal Services	284,036	10.00	234,641	5.86	293,921	10.00	806,192	19.40	806,192	19.40	806,192	19.40
Expense & Equipment	255,793	0.00	66,547	0.00	255,793	0.00	283,324	0.00	283,324	0.00	283,324	0.00
Total	\$1,697,897	32.05	\$962,237	17.89	\$1,701,060	32.05	\$2,305,448	42.45	\$2,185,022	42.45	\$2,185,022	42.45
Total - Motor Veh & Driver Licensing	\$1,697,897	32.05	\$962,237	17.89	\$1,701,060	32.05	\$2,305,448	42.45	\$2,185,022	42.45	\$2,185,022	42.45

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.020 – General Counsel’s Office

Page 44

Description: This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri’s motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Motor Vehicle Commission Fund (1588), Tobacco Control Special Fund (1984), & Federal Fund (1132)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation out: (\$843,563) (GR \$816,984 PS & GR \$26,579 E&E) & (13.70) FTE reallocated out to the Taxation Division
(\$603,981) (Federal Funds \$64,179 PS; Other Funds \$512,271 PS & Other Funds \$27,531 E&E) & (10.40 FTE) reallocated out to Motor Vehicle &
Driver Licensing
(\$1,073) GR PS reallocated out to the Administration Division

GOVERNOR:

Core reduction: (\$144,632) (GR \$129,388 PS and GR \$15,244 E&E) & (2.00) FTE reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.020												
General Counsels Office - 190014B												
Core												
General Revenue	2,729,153	49.30	2,656,983	40.61	2,781,116	41.90	1,936,480	28.20	1,791,848	26.20	1,791,848	26.20
Personal Services	2,587,511	49.30	2,509,601	40.61	2,588,690	41.90	1,770,633	28.20	1,641,245	26.20	1,641,245	26.20
Expense & Equipment	141,642	0.00	147,382	0.00	192,426	0.00	165,847	0.00	150,603	0.00	150,603	0.00
Federal Funds	483,648	3.00	187,812	2.34	494,228	3.00	430,049	2.00	430,049	2.00	430,049	2.00
Personal Services	272,061	3.00	147,542	2.34	282,500	3.00	218,321	2.00	218,321	2.00	218,321	2.00
Expense & Equipment	211,587	0.00	40,271	0.00	211,728	0.00	211,728	0.00	211,728	0.00	211,728	0.00
Other Funds	660,173	10.50	595,145	9.24	695,739	10.50	155,937	1.10	155,937	1.10	155,937	1.10
Personal Services	628,732	10.50	567,127	9.24	664,276	10.50	152,005	1.10	152,005	1.10	152,005	1.10
Expense & Equipment	31,441	0.00	28,018	0.00	31,463	0.00	3,932	0.00	3,932	0.00	3,932	0.00
Total	\$3,872,974	62.80	\$3,439,940	52.19	\$3,971,083	55.40	\$2,522,466	31.30	\$2,377,834	29.30	\$2,377,834	29.30
Total - General Counsels Office	\$3,872,974	62.80	\$3,439,940	52.19	\$3,971,083	55.40	\$2,522,466	31.30	\$2,377,834	29.30	\$2,377,834	29.30

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.025 – Administration Division

Pages 51

Description: The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues and investing and collateralizing non-state revenue collections.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Child Support Enforcement Fund (1169), & Federal Fund (1132)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation in: \$1,073 GR PS reallocated in from the General Counsel's Office

Core reallocation out: (\$407) GR PS reallocated out to the Motor Vehicle & Driver License Division

Core transfer out: (\$5,041,636) (Federal Funds \$108,730 PS & Federal Funds \$4,932,906 E&E) & (2.62 FTE) transferred out to the Department of Social Services

GOVERNOR:

Core reduction: (\$348,210) (GR \$207,971 PS & GR \$140,239 E&E) & (4.00) FTE reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.025												
Administration Division - 190015B												
Core												
General Revenue	2,121,775	39.49	2,027,629	29.84	2,629,106	46.89	2,629,772	46.89	2,281,562	42.89	2,281,562	42.89
Personal Services	1,800,060	39.49	1,719,179	29.84	2,257,879	46.89	2,258,545	46.89	2,050,574	42.89	2,050,574	42.89
Expense & Equipment	321,715	0.00	308,450	0.00	371,227	0.00	371,227	0.00	230,988	0.00	230,988	0.00
Federal Funds	3,542,152	1.74	1,528,452	0.98	3,545,493	1.74	2,688	0.00	2,688	0.00	2,688	0.00
Personal Services	72,146	1.74	42,094	0.98	75,487	1.74	2,688	0.00	2,688	0.00	2,688	0.00
Expense & Equipment	3,470,006	0.00	1,486,358	0.00	3,470,006	0.00	0	0.00	0	0.00	0	0.00
Other Funds	1,497,147	0.88	882,259	0.55	1,498,831	0.88	0	0.00	0	0.00	0	0.00
Personal Services	34,247	0.88	24,002	0.55	35,931	0.88	0	0.00	0	0.00	0	0.00
Expense & Equipment	1,462,900	0.00	858,257	0.00	1,462,900	0.00	0	0.00	0	0.00	0	0.00
Total	\$7,161,074	42.11	\$4,438,339	31.37	\$7,673,430	49.51	\$2,632,460	46.89	\$2,284,250	42.89	\$2,284,250	42.89
Total - Administration Division	\$7,161,074	42.11	\$4,438,339	31.37	\$7,673,430	49.51	\$2,632,460	46.89	\$2,284,250	42.89	\$2,284,250	42.89

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.025 cont. – Postage

Page 59

Description: This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.
Legal Basis: Section 32.028 RSMo.
Funding Source: General Revenue (1101), Health Initiatives Fund (1275), Motor Vehicle Commission Fund (1588), & Conservation Commission Fund (1609)
FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.025												
Postage - 190016B												
Core												
General Revenue	3,912,632	0.00	3,794,625	0.00	4,320,418	0.00	4,320,418	0.00	4,320,418	0.00	4,320,418	0.00
Expense & Equipment	3,912,632	0.00	3,794,625	0.00	4,320,418	0.00	4,320,418	0.00	4,320,418	0.00	4,320,418	0.00
Other Funds	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
Expense & Equipment	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
Total	\$3,963,377	0.00	\$3,845,209	0.00	\$4,371,163	0.00	\$4,371,163	0.00	\$4,371,163	0.00	\$4,371,163	0.00
Total - Postage	\$3,963,377	0.00	\$3,845,209	0.00	\$4,371,163	0.00	\$4,371,163	0.00	\$4,371,163	0.00	\$4,371,163	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Rolling Stock Tax Credit

Page 67

Description: Appropriations authority for tax credit redemptions for Rolling Stock.

Legal Basis: Sections 137.1018, 135.305, and 137.710, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$400,000) GR PSD reduction – eliminates funding for the program

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.030												
Appropriated Tax Credits - 190018B												
Core												
General Revenue	500,000	0.00	500,000	0.00	400,000	0.00	400,000	0.00	0	0.00	0	0.00
Program-Specific	500,000	0.00	500,000	0.00	400,000	0.00	400,000	0.00	0	0.00	0	0.00
Total	\$500,000	0.00	\$500,000	0.00	\$400,000	0.00	\$400,000	0.00	\$0	0.00	\$0	0.00
Total - Appropriated Tax Credits	\$500,000	0.00	\$500,000	0.00	\$400,000	0.00	\$400,000	0.00	\$0	0.00	\$0	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.030 – Port Authority AIM Zone Funding Authority

Page 72

Description: This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (1583) pursuant to SB861 (2016). SB861 created the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

Legal Basis: Section 68.075 RSMo.

Funding Source: Port Authority AIM Zone Fund (1583)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.030												
Port Aim Zones - 190019B												
Core												
Other Funds	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
Program-Specific	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
Total	\$2,091,155	0.00	\$0	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00
Total - Port Aim Zones	\$2,091,155	0.00	\$0	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.030 cont. – TIME Zone Appropriation Fund

Page 77

Description: Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region.
Legal Basis: Section 620.2250 RSMo.
Funding Source: TIME Zone Fund (1604)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.030												
Time Zone Distributions - 190020B												
Core												
Other Funds	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
Program-Specific	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
Total	\$1,000,000	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00
Total - Time Zone Distributions	\$1,000,000	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.035 – Prosecuting Attorneys/Collections Agencies Fees

Page 82

Description: This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.

Legal Basis: Sections 140.850 and 136.150, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.035												
Prosec Attys-Coll Agency Fees - 190021B												
Core												
General Revenue	2,900,000	0.00	842,162	0.00	2,900,000	0.00	2,900,000	0.00	2,900,000	0.00	2,900,000	0.00
Expense & Equipment	900,000	0.00	228,756	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
Program-Specific	2,000,000	0.00	613,406	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
Total	\$2,900,000	0.00	\$842,162	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
Total - Prosec Attys-Coll Agency Fees	\$2,900,000	0.00	\$842,162	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.040 – County Lien Filing Fees

Page 87

Description: This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. Per Section 144.380.4 RSMO, the Department will pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Legal Basis: Sections 144.380 and 143.902, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.040												
County Lien Filing Fees - 190022B												
Core												
General Revenue	200,000	0.00	6,284	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Program-Specific	200,000	0.00	6,284	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Total	\$200,000	0.00	\$6,284	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
Total - County Lien Filing Fees	\$200,000	0.00	\$6,284	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.045 – Motor Fuel Tax Fund Distribution to Counties and Cities

Page 92

Description: Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.
Legal Basis: Article IV, Section 30(a) of MO Constitution
Funding Source: Motor Fuel Tax Fund (1673)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.045												
Motor Fuel Tax Distribution - 190023B												
Core												
Other Funds	536,000,000	0.00	306,601,204	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00
Program-Specific	536,000,000	0.00	306,601,204	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00
Total	\$536,000,000	0.00	\$306,601,204	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00
Total - Motor Fuel Tax Distribution	\$536,000,000	0.00	\$306,601,204	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.050 – Emblem Use Fee Distribution

Page 97

Description: Individuals requesting a specialty license plate that make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

Legal Basis: Various RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.050												
Emblem Use Fee Distribution - 190024B												
Core												
General Revenue	34,100	0.00	20,720	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
Program-Specific	34,100	0.00	20,720	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
Total	\$34,100	0.00	\$20,720	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00
Total - Emblem Use Fee Distribution	\$34,100	0.00	\$20,720	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.055 – Refunds from General Revenue

Page 102

Description: This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

Legal Basis: Section 136.035, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.055												
General Revenue Refunds (Reg) - 190025B												
Core												
General Revenue	1,786,600,000	0.00	1,714,486,713	0.00	1,830,700,000	0.00	1,830,700,000	0.00	1,830,700,000	0.00	1,830,700,000	0.00
Program-Specific	1,786,600,000	0.00	1,714,486,713	0.00	1,830,700,000	0.00	1,830,700,000	0.00	1,830,700,000	0.00	1,830,700,000	0.00
Total	\$1,786,600,000	0.00	\$1,714,486,713	0.00	\$1,830,700,000	0.00	\$1,830,700,000	0.00	\$1,830,700,000	0.00	\$1,830,700,000	0.00
GR Refunds - NOP.GV.003												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	164,300,000	0.00	164,300,000	0.00
Program-Specific	0	0.00	0	0.00	0	0.00	0	0.00	164,300,000	0.00	164,300,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$164,300,000	0.00	\$164,300,000	0.00
The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increased in the General Revenue refunds are estimated.												
Total - General Revenue Refunds (Reg)	\$1,786,600,000	0.00	\$1,714,486,713	0.00	\$1,830,700,000	0.00	\$1,830,700,000	0.00	\$1,995,000,000	0.00	\$1,995,000,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.060 – Refunds from Federal and Other Funds

Page 109

Description: This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Legal Basis: Section 136.035, RSMo.

Funding Sources: Federal and Other Funds (Various)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.060												
Federal & Other Funds Refunds - 190028B												
Core												
Other Funds	50,000	0.00	4,535	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Program-Specific	50,000	0.00	4,535	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Total	\$50,000	0.00	\$4,535	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
Total - Federal & Other Funds Refunds	\$50,000	0.00	\$4,535	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.065 – Refunds from State Highway & Transportation Department Fund

Page 114

Description: This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Legal Basis: Section 136.035, RSMo.

Funding Source: State Highways and Transportation Department Fund (1644)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.065												
Highway Fund Refunds - 190029B												
Core												
Other Funds	1,200,000	0.00	1,075,245	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
Program-Specific	1,200,000	0.00	1,075,245	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
Total	\$1,200,000	0.00	\$1,075,245	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00
Total - Highway Fund Refunds	\$1,200,000	0.00	\$1,075,245	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.070 – Refunds from Aviation Trust Fund

Page 119

Description: This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.
Legal Basis: Section 155.080, RSMo.
Funding Source: Aviation Trust Fund (1952)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.070												
Aviation Trust Fund Refunds - 190030B												
Core												
Other Funds	50,000	0.00	1,064	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Program-Specific	50,000	0.00	1,064	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Total	\$50,000	0.00	\$1,064	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
Total - Aviation Trust Fund Refunds	\$50,000	0.00	\$1,064	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.075 – Refunds of Motor Fuel Tax

Page 124

Description: This section provides for the refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.
Legal Basis: Chapter 142, RSMo.
Funding Source: State Highways and Transportation Department Fund (1644)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.075												
Refunds Of Motor Fuel Tax - 190031B												
Core												
Other Funds	38,231,618	0.00	20,667,828	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
Program-Specific	38,231,618	0.00	20,667,828	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
Total	\$38,231,618	0.00	\$20,667,828	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00
Total - Refunds Of Motor Fuel Tax	\$38,231,618	0.00	\$20,667,828	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.080 – Refunds from Workers’ Compensation Fund

Page 129

Description: This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers’ Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.
Legal Basis: Section 287.170, RSMo.
Funding Source: Workers Compensation Fund (1652)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.080												
Refunds From Workers' Comp - 190032B												
Core												
Other Funds	2,000,000	0.00	232,303	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
Program-Specific	2,000,000	0.00	232,303	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
Total	\$2,000,000	0.00	\$232,303	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
Total - Refunds From Workers' Comp	\$2,000,000	0.00	\$232,303	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.085 – Refunds for Cigarette Taxes

Page 134

Description: This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.

Legal Basis: Chapter 149, RSMo.

Funding Sources: Health Initiatives Fund (1275), State School Moneys Fund (1616), & Fair Share Fund (1687)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.085												
Cigarette Tax Refunds - 190033B												
Core												
Other Funds	161,000	0.00	8,609	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
Program-Specific	161,000	0.00	8,609	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
Total	\$161,000	0.00	\$8,609	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
Total - Cigarette Tax Refunds	\$161,000	0.00	\$8,609	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.090 – County Stock Insurance Distribution

Page 139

Description: This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distributions are made according to Section 148.330, RSMo.

Legal Basis: Section 148.330, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.090												
County Stock Ins Tax Distribtn - 190034B												
Core												
General Revenue	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Program-Specific	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Total	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
Total - County Stock Ins Tax Distribtn	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.095 – Tax Delinquencies Set Off by Tax Credits

Page 144

Description: This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Legal Basis: Section 135.815, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.095												
Offset Debts With Tax Credits - 190035B												
Core												
General Revenue	300,000	0.00	287,681	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
Program-Specific	300,000	0.00	287,681	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
Total	\$300,000	0.00	\$287,681	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
Total - Offset Debts With Tax Credits	\$300,000	0.00	\$287,681	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.100 – General Revenue Transfer to Debt Offset Escrow Fund

Page 149

Description: This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

Legal Basis: Sections 143.748 – 143.782, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.100												
Debt Offset Transfer - 190036B												
Core												
General Revenue	37,213,307	0.00	27,763,656	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00
Transfers	37,213,307	0.00	27,763,656	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00
Total	\$37,213,307	0.00	\$27,763,656	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00
Total - Debt Offset Transfer	\$37,213,307	0.00	\$27,763,656	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.105 – General Revenue Transfer to Circuit Court Escrow Fund

Page 154

Description: This section provides for the transfer of funds to the Circuit Court Escrow Funds that are offset from tax refunds to satisfy debts owed to the courts across the state.

Legal Basis: Sections 143.782 – 143.788, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.105												
Circuit Courts Escrow Trf - 190037B												
Core												
General Revenue	4,074,458	0.00	3,305,499	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
Transfers	4,074,458	0.00	3,305,499	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
Total	\$4,074,458	0.00	\$3,305,499	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
Total - Circuit Courts Escrow Trf	\$4,074,458	0.00	\$3,305,499	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.110 – Debt Offset Escrow Fund Transfer

Page 159

Description: This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.
Legal Basis: Sections 143.782 – 143.788, RSMo.
Funding Source: Debt Offset Escrow (1753)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.110												
Debt Offset - 190038B												
Core												
Other Funds	1,339,119	0.00	888,429	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
Program-Specific	1,339,119	0.00	888,429	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
Total	\$1,339,119	0.00	\$888,429	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
Total - Debt Offset	\$1,339,119	0.00	\$888,429	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.115 – School District Trust Fund Transfer to General Revenue

Page 164

Description: This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Section 144.701, RSMo.

Funding Source: School District Trust Fund (1688)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.115												
School Dist Trst Trnsfer To Gr - 190039B												
Core												
Other Funds	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
Transfers	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
Total	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
Total - School Dist Trst Trnsfer To Gr	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.120 – Parks Sales Tax Fund Transfer to General Revenue

Page 169

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 30(a) of MO Constitution

Funding Source: Park Sales Tax (1613)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.120												
Park Sales Tax Transfer To Gr - 190040B												
Core												
Other Funds	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Transfers	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Total	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00
Park Sales Tax Transfer - NOP.GV.004												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	9,076	0.00	9,076	0.00
Transfers	0	0.00	0	0.00	0	0.00	0	0.00	9,076	0.00	9,076	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$9,076	0.00	\$9,076	0.00
The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.												
The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,423 is less than the FY26 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.												
Total - Park Sales Tax Transfer To Gr	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$461,499	0.00	\$461,499	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.125 – Soil & Water Sales Tax Fund Transfer to General Revenue

Page 177

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a)

Funding Source: Soil & Water Sales Tax Fund (1614)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.125												
Soil & Water Sals Tx Trf To Gr - 190041B												
Core												
Other Funds	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Transfers	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Total	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00
Soil and Water Sales Tax Trf - NOP.GV.005												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	9,076	0.00	9,076	0.00
Transfers	0	0.00	0	0.00	0	0.00	0	0.00	9,076	0.00	9,076	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$9,076	0.00	\$9,076	0.00
The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.												
The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,423 is less than the FY26 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.												
Total - Soil & Water Sals Tx Trf To Gr	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00	\$461,499	0.00	\$461,499	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.130 – General Revenue Transfer to Various Other Funds from Income Tax Check-Offs

Page 185

Description: This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.130												
Income Tax Check Off Transfer - 190044B												
Core												
General Revenue	471,000	0.00	143,781	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
Transfers	471,000	0.00	143,781	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
Total	\$471,000	0.00	\$143,781	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
Total - Income Tax Check Off Transfer	\$471,000	0.00	\$143,781	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.135 – Transfer of Various Other Funds to General Revenue for Erroneous Payments

Page 190

Description: This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding sources: Various Other Funds

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.135												
Check Off Erroneously Dep Trf - 190045B												
Core												
Other Funds	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
Transfers	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
Total	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
Total - Check Off Erroneously Dep Trf	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.140 – Income Tax Check-Off Charitable Trust Funds Distribution

Page 195

Description: This section allows for the distributions of funds from the various funds to the various charitable organizations.
Legal Basis: Sections 143.005 and 143.1013, RSMo.
Funding Source: Various Other Funds
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.140												
Income Tax Check Off Distribu - 190046B												
Core												
Other Funds	64,135	0.00	4,400	0.00	64,135	0.00	64,135	0.00	64,135	0.00	64,135	0.00
Program-Specific	64,135	0.00	4,400	0.00	64,135	0.00	64,135	0.00	64,135	0.00	64,135	0.00
Total	\$64,135	0.00	\$4,400	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00
Total - Income Tax Check Off Distribu	\$64,135	0.00	\$4,400	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.145 – DOR Information Fund Transfer to State Highways & Transportation Fund

Page 200

Description: This section allows for a transfer from Department of Revenue Information Fund to the State Highways & Transportation Fund as determined by the Department at the end of each fiscal year.

Legal Basis: Sections 32.067 and 610.026, RSMo.

Funding Source: Department of Revenue Information Fund (1619)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.145												
Dor Info Fund Transfer - 190047B												
Core												
Other Funds	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
Transfers	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
Total	\$1,250,000	0.00	\$1,014,731	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
Total - Dor Info Fund Transfer	\$1,250,000	0.00	\$1,014,731	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.150 – Motor Fuel Tax Fund Transfer to State Highways & Transportation Fund

Page 205

Description: This section allows for the transfer to Highways and Transportation Department Fund.
Legal Basis: Section 142.345, RSMo.
Funding Source: Motor Fuel Tax Fund (1673)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.150												
Motor Fuel Tax Transfer - 190048B												
Core												
Other Funds	1,053,000,000	0.00	831,890,316	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Transfers	1,053,000,000	0.00	831,890,316	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Total	\$1,053,000,000	0.00	\$831,890,316	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00
Total - Motor Fuel Tax Transfer	\$1,053,000,000	0.00	\$831,890,316	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
General Revenue Transfer to State Highways & Transportation Fund

Description: This section allows for the transfer from General Revenue to the Highways and Transportation Department Fund.
Legal Basis: Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution Unknown
Funding Source: General Revenue (1101)
FY 2026 GR W/H: N/A

This section is not needed because it is included in the Supplemental budget bill each year.

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.155												
Highway Fund Transfer - 190049B												
Core												
General Revenue	4,225,262	0.00	4,225,262	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Transfers	4,225,262	0.00	4,225,262	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	\$4,225,262	0.00	\$4,225,262	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Total - Highway Fund Transfer	\$4,225,262	0.00	\$4,225,262	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.155 – DOR Specialty Plate Fund Transfer to State Highways & Transportation Fund

Page 210

Description: This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund.

Legal Basis: Section 301.3150, RSMo.

Funding Source: DOR Specialty Plate Fund (1775)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.155												
Specialty Plate Trnsfer To Hwy - 190050B												
Core												
Other Funds	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
Transfers	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
Total	\$20,000	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
Total - Specialty Plate Trnsfer To Hwy	\$20,000	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.160 – State Tax Commission

Page 220

Description: This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Legal Basis: Article X, Section 14 of MO Constitution, and Chapters 53, 137, 138, 151, 153, & 155 RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$17,514) GR E&E reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.160												
State Tax Commission - 190051B												
Core												
General Revenue	2,913,236	37.00	2,753,908	34.65	3,054,138	37.00	3,054,138	37.00	3,036,624	37.00	3,039,624	37.00
Personal Services	2,737,027	37.00	2,562,623	34.65	2,877,379	37.00	2,877,379	37.00	2,877,379	37.00	2,877,379	37.00
Expense & Equipment	176,209	0.00	191,286	0.00	176,759	0.00	176,759	0.00	159,245	0.00	162,245	0.00
Total	\$2,913,236	37.00	\$2,753,908	34.65	\$3,054,138	37.00	\$3,054,138	37.00	\$3,036,624	37.00	\$3,039,624	37.00
Taxpayer Protection - NOP.19B.008												
General Revenue	0	0.00	0	0.00	0	0.00	325,000	5.00	51,822	1.00	268,247	3.00
Personal Services	0	0.00	0	0.00	0	0.00	325,000	5.00	50,000	1.00	210,000	3.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	1,822	0.00	58,247	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$325,000	5.00	\$51,822	1.00	\$268,247	3.00
This request is for 5 new positions, two hearing officers, two administrative clerical, and one appraiser. The STC currently has over 19,000 appeals pending and will expect another 15,000-20,000 appeals for the 2025 reassessment year. The Legal Section has been reduced by over 70% since reassessment and is unable to resolve taxpayer appeals efficiently with the currently staffing level. The inability to resolve taxpayer appeals timely results in taxpayer funds being held in escrow for one-three years. Two administrative/clerical staff are being requested to support the STC office. One administrative position would support the Office of Ombudsman, which is required by Section 138.435, RSMo. The other administrative position would be assigned to the Administration Section to provide support to the Administrative Secretary as well as the other sections within the STC. The Local Assistance Section is required to conduct commercial appraisals in the 114 counties and City of St. Louis. The reduction of 70% of the staff has caused this section to run behind in finalizing the assessment cycle consistently. The STC has suffered staffing of almost 60%, while still being required to maintain the required functions of the office. The lack of efficiency by this office is a result of the erosion of staff and resources over the years.												
Taxpayer Protection-Ombudsman - NOP.19B.009												
General Revenue	0	0.00	0	0.00	0	0.00	90,000	1.00	0	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	90,000	1.00	0	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$90,000	1.00	\$0	0.00	\$0	0.00
Section 138.435, RSMo, states: There is hereby established within the State Tax Commission the "Office of State Ombudsman for Property Assessment and Taxation," for the purposes of helping to assure the fairness, accountability, and transparency of the property tax process. The office shall be administered by the State Ombudsman, who shall devote his or her entire time to the duties of the position. The office shall establish and implement procedures for receiving, processing, responding to, and resolving complaints made by or on behalf of taxpayers relating to assessments, valuation of property tax levies of political subdivisions, and appeals before the assessor, board of equalization, or the State Tax Commission. The position of the Ombudsman was created by the General Assembly in SB 711 passed and enacted into law in CY-2008.												
Total - State Tax Commission	\$2,913,236	37.00	\$2,753,908	34.65	\$3,054,138	37.00	\$3,469,138	43.00	\$3,088,446	38.00	\$3,307,871	40.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.165 – Assessment Maintenance

Page 234

Description: Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request and the new decision item request will provide reimbursements to counties at approximately \$3.30 per parcel based upon 2025 parcel count of 3,448,453.

Legal Basis: Section 137.750, RSMo.

Funding Source: General Revenue (1101)

FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$2,925,626) GR PSD reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.165												
Assessment Maintenance - 190052B												
Core												
General Revenue	11,267,191	0.00	10,148,776	0.00	11,314,883	0.00	11,314,883	0.00	8,389,257	0.00	8,389,257	0.00
Program-Specific	11,267,191	0.00	10,148,776	0.00	11,314,883	0.00	11,314,883	0.00	8,389,257	0.00	8,389,257	0.00
Total	\$11,267,191	0.00	\$10,148,776	0.00	\$11,314,883	0.00	\$11,314,883	0.00	\$8,389,257	0.00	\$8,389,257	0.00
Asmnt Mt 2025 Parcel Count - NOP.19B.007												
General Revenue	0	0.00	0	0.00	0	0.00	65,014	0.00	65,014	0.00	2,990,640	0.00
Program-Specific	0	0.00	0	0.00	0	0.00	65,014	0.00	65,014	0.00	2,990,640	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$65,014	0.00	\$65,014	0.00	\$2,990,640	0.00
Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.52 to \$50.28 per parcel, with a median cost per parcel of \$22.48, and costs continue to increase. This request in the amount of \$65,014 and the core request of \$11,314,882, will provide funding at \$3.30 per parcel utilizing the 2025 parcel count of 3,448,453 for FY-2027. The increase in parcel count from 2024 to 2025 is 19,701 parcels.												
Total - Assessment Maintenance	\$11,267,191	0.00	\$10,148,776	0.00	\$11,314,883	0.00	\$11,379,897	0.00	\$8,454,271	0.00	\$11,379,897	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.170 – DOR Legal Expense Fund Transfer

Page 215

Description: This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.
Legal Basis: Section 105.711 – 105.726, RSMo.
Funding Source: General Revenue (1101)
FY 2026 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.170												
Dor Legal Expense Fund Trf - 190053B												
Core												
General Revenue	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00
Transfers	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00
Total	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00
Total - Dor Legal Expense Fund Trf	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.175 – Lottery Commission – Operating

Page 241

Description: This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: Lottery Enterprise Fund (1657)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.175												
Lottery Commission - Operatin - 190054B												
Core												
Other Funds	67,296,455	153.50	58,999,076	150.67	67,892,474	153.50	67,892,474	153.50	67,892,474	153.50	67,892,474	153.50
Personal Services	9,059,595	153.50	8,590,858	150.67	9,655,383	153.50	9,655,383	153.50	9,655,383	153.50	9,655,383	153.50
Expense & Equipment	58,227,410	0.00	50,399,973	0.00	58,227,641	0.00	58,227,641	0.00	58,227,641	0.00	58,227,641	0.00
Program-Specific	9,450	0.00	8,244	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
Total	\$67,296,455	153.50	\$58,999,076	150.67	\$67,892,474	153.50	\$67,892,474	153.50	\$67,892,474	153.50	\$67,892,474	153.50
Lottery Advertising Increase - NOP.19B.001												
Other Funds	0	0.00	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	4,600,000	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	4,600,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$4,600,000	0.00	\$4,600,000	0.00	\$4,600,000	0.00

This requested increase in advertising appropriation is at no cost to the state of Missouri (not from taxes or General Revenue). Its only purpose is to raise revenue for Missouri education.

The Lottery has proven a high return on investment (ROI) on its use of advertising dollars which equals a high revenue return for Missouri schools. In FY19, when the advertising budget was \$16 million, the Lottery generated \$5.79 in incremental profit for Missouri schools for every \$1 invested in advertising.

Advertising is a best practice in any business, organization or non-profit. This is especially true for the highly competitive retail environment where the Lottery is offered alongside thousands of other products. Most competing brands spend 10-13% of total sales on advertising. This increase would raise Lottery's advertising budget to \$10 million, or .62% of sales, which compares to the average lottery industry ad budget of 1.04% of sales and an average ad budget of contiguous state lotteries of 1.24% of sales.

This funding is needed to sustain our current customer base and attract new players. The Lottery needs to increase its brand awareness and relevance to be successful. Newer generations openly support businesses who project corporate social responsibility.

Lottery advertising spend impacts thousands of Missouri businesses. By increasing sales through advertising, businesses that sell lottery products (primarily grocery and convenience stores throughout the state) and those involved in the advertising industry (media outlets, actors, media production companies) benefit as well. Lottery advertising is responsible. We are committed to truthful and respectful advertising of our games and promotions, as well as proactive responsible gaming messaging.

The state statute that established the Missouri Lottery and its responsibilities is 313.321, RSMo.

Total - Lottery Commission - Operatin	67,296,455	153.50	58,999,076	150.67	67,892,474	153.50	72,492,474	153.50	72,492,474	153.50	72,492,474	153.50
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*Does not include Supplementals.

DEPARTMENT OF REVENUE
Section 4.180 – Lottery Commission – Prize Payments

Page 252

Description: This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.
Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.
Funding Source: State Lottery Fund (1682)
FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.180												
Lottery Commission - Prizes - 190055B												
Core												
Other Funds	200,277,993	0.00	142,384,535	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
Expense & Equipment	200,277,993	0.00	142,384,535	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
Total	\$200,277,993	0.00	\$142,384,535	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00
Total - Lottery Commission - Prizes	\$200,277,993	0.00	\$142,384,535	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.185 – Lottery Commission – State Lottery Fund Transfer to Lottery Enterprise Fund

Page 257

Description: This core represents the transfer of funds from the State Lottery Fund (Fund 0682) to the Lottery Enterprise Fund (Fund 0657) to fund Lottery operations.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (1682)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.185												
Lottery Enterprise Fund Transfer - 190056B												
Core												
Other Funds	73,589,315	0.00	65,000,000	0.00	74,399,683	0.00	74,399,683	0.00	74,399,683	0.00	74,399,683	0.00
Transfers	73,589,315	0.00	65,000,000	0.00	74,399,683	0.00	74,399,683	0.00	74,399,683	0.00	74,399,683	0.00
Total	\$73,589,315	0.00	\$65,000,000	0.00	\$74,399,683	0.00	\$74,399,683	0.00	\$74,399,683	0.00	\$74,399,683	0.00
Trf for Operations - Adv Incr - NOP.19B.002												
Other Funds	0	0.00	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	4,600,000	0.00
Transfers	0	0.00	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	4,600,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$4,600,000	0.00	\$4,600,000	0.00	\$4,600,000	0.00
This NDI is the corresponding transfer needed to fund the Lottery Advertising Increase NDI.												
Total - Lottery Enterprise Fund Transfer	\$73,589,315	0.00	\$65,000,000	0.00	\$74,399,683	0.00	\$78,999,683	0.00	\$78,999,683	0.00	\$78,999,683	0.00

*Does not include Supplementals.

DEPARTMENT OF REVENUE

Section 4.190 – Lottery Commission – State Lottery Fund Transfer to Lottery Proceeds Fund

Page 264

Description: This section provides for the transfer of funds from the State Lottery Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (1682)

FY 2026 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$38,995,227) Other Funds TRF reduction of transfer to Lottery Proceeds Fund

GOVERNOR:

Core restoration: \$38,995,227 Other Funds TRF restoration of transfer to Lottery Proceeds Fund – reversed department core reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

Revenue

	FY25 Budget Amount	FY25 Budget FTE	FY25 Actual Amount	FY25 Actual FTE	FY26 Budget Amount*	FY26 Budget FTE*	FY27 Department Request	FY27 Department Request FTE	FY27 Governor Recommended as Amended	FY27 Governor Recommended as Amended FTE	FY27 House Recommended	FY27 House Recommended FTE
Section 4.190												
Lottery Proceeds Fund Transfer - 190058B												
Core												
Other Funds	430,043,875	0.00	337,480,875	0.00	430,043,875	0.00	391,048,648	0.00	430,043,875	0.00	430,043,875	0.00
Transfers	430,043,875	0.00	337,480,875	0.00	430,043,875	0.00	391,048,648	0.00	430,043,875	0.00	430,043,875	0.00
Total	\$430,043,875	0.00	\$337,480,875	0.00	\$430,043,875	0.00	\$391,048,648	0.00	\$430,043,875	0.00	\$430,043,875	0.00
Transfer to Education - NOP.HS.009												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,600,000	0.00
Transfers	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,600,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$4,600,000	0.00
Total - Lottery Proceeds Fund Transfer	\$430,043,875	0.00	\$337,480,875	0.00	\$430,043,875	0.00	\$391,048,648	0.00	\$430,043,875	0.00	\$434,643,875	0.00

*Does not include Supplementals.